

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
:
-----X **Ref. Docket No. 27570**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 24, 2012, I caused to be served the "Notice of Adjournment of the Ninety-Fifth Omnibus Objection to Claims (Valued Derivative Claims) as to SPCP Group L.L.C. Transferor: Tiffany & Co.," dated April 24, 2012 [Docket No. 27570], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to the party listed on the annexed Exhibit B, and
 - iii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
25th day of April, 2012
/s/ Panagiota Manatakis

Notary Public, State of New York
No. 01MA6221096
Qualified in Queens County
Commission Expires April 26, 2014

/s/ Eleni Kossivas
Eleni Kossivas

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INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
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